



EARL R. POMEROY  
COMMISSIONER OF INSURANCE

## State of North Dakota DEPARTMENT OF INSURANCE

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BULLETIN 92-2

TO: ALL INSURANCE COMPANIES LICENSED IN NORTH DAKOTA  
FROM: Earl R. Pomeroy, Commissioner  
DATE: January 31, 1992  
SUBJECT: New Forms - Reconciled Tax Statements for Life, Health and  
Accident, and Property and Casualty - Annual Minimum Filing Fee

The North Dakota Legislative Assembly adopted in 1991 an annual minimum filing fee of \$200 for the collection of premium taxes. (See, N.D.C.C. Section 26.1-03-17(6).) There has been some confusion regarding the forms and procedure used in the computation of the filing fee.

Enclosed are revised reconciled statement forms for use this year in reporting premium taxes due. If you have not yet sent in your reconciled statements, please use the enclosed reconciled statement forms and discard old reconciled statement forms.

As you can see in the revised forms, line items 1 through 10 figure the total tax due. Line items 11 through 14 figure any credit applied to the total tax due. Line item 17 is the net tax due to which the annual minimum filing fee may apply. If net taxes are less than \$200, then the minimum filing fee applies. If net taxes are greater than \$200, then no fee applies.

Example 1: If total tax due on line 10 is \$250 and the credits reduce your net taxes to \$150, then you would pay the minimum filing fee of \$200 rather than the \$150 net taxes.

Example 2: Total tax of \$5,000 less credits of \$1,000 equals net taxes of \$4,000. You pay the net taxes of \$4,000. The minimum filing fee of \$200 does not apply since your net taxes are over \$200.

Example 3: Total tax of \$100 less credit of \$100 equals net taxes of \$0. Minimum filing fee of \$200 applies. Previous year overpayment of \$400. Overpayment of \$200 carries over to following year.

Example 4: Company licensed to do business in North Dakota but collects no premiums in a particular year. Annual minimum filing fee of \$200 applies. The annual minimum filing fee is not related to renewal fees, which must be paid.

ERP/njb  
Enclosures